Phillip B. Robinson

REGISTERED MAIL

Centre de ski Mont Blanc 1006. route 117. Saint-Faustin-Lac-Carré (Québec) Ganada J0T 1J3

March 19, 2010

Clerk of the United States Bankruptcy Court for the Southern District of New York One Bowling Green New York, New York 10004

and

Irving H. Picard, Trustee c/o Baker & Hostetler LLP 45 Rockefeller Plaza New York, New York 10111

Dear Madoff Trustee,

I am writing this as sole shareholder and President of PB Robco Inc. I received your notice of denial of my claim under SPIC and please consider this notice my objection to your "denial".

Not only do Lobject to your theory of "cash in / cash out" on the basis that the SPIC fund is insurance and that I had no knowledge that "Madoff" was fraudulent.

This was a fund that I relied upon for my retirement and was stunned and dismayed that it disappeared. At 84, I was dependant on my withdrawals, which over many years became a business practice.

I also object to your accounting. You are charging me with costs allegedly incurred by Madoff, which were fictitious. The only amount I received from Madoff over the last 6 years was \$ 200,000.00 a year in regular installments of \$50,000.00 per quarter. This I acknowledge, but object and demand proof of the other alleged withdrawals.

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元·扬·特压确定保护。 [19] [19] 中央世界管理的企作中 Please reconsider your position in regard to my claim.

Waiting to hear from you.

Respectfully.

Phillip B. Robinson

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